

RECREATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
RECREATION (CENTRE) FUND
City of Rolla
Fiscal Year 2023 - 2024

	Audit 2021	Audit 2022	Estimated 2023	Adopted 2024
REVENUES				
Taxes	231	0	350	100
Charges for Services	71,620	851,341	480,240	250,000
Other Income	85,173	212	718	500
Total Revenues	157,024	851,553	481,308	250,600
EXPENDITURES				
Personnel	0	10,209	6,725	7,030
Supplies & Bldg. Mntc.	0	186	135	125
Services	964,109	621,216	732,000	422,250
Maintenance & Imp.	0	2,649	700	800
Capital Expenditures	125,015	49,399	60,000	57,100
Total Expenditures	1,089,124	683,659	799,560	487,305
EXCESS OF REVENUES OVER EXPENDITURES	(932,099)	167,895	(318,252)	(236,705)
FUND TRANSFERS				
From General Fund	0	0	357,000	250,000
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	(932,099)	167,895	38,748	13,295
BEGINNING FUND BALANCE (10/1)	724,700	(207,400)	(39,505)	(757)
ENDING FUND BALANCE (9/30)	(207,400)	(39,505)	(757)	12,538
FOOTNOTES:				
RESTRICTED CASH	-	-	-	-
PROJECTED UNRESTRICTED CASH	(207,400)	(39,505)	(757)	12,538

CITY OF ROLLA
RECREATION (CENTRE) REVENUE PROJECTIONS
(Consolidated)

<u>Account Titles</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Estimated</u>	<u>FY 2024 Adopted</u>
Sales Tax	\$ 231.00	\$ -	\$ 350.00	\$ 100.00
Federal & State Grants	\$ 2,629.83	\$ -	\$ -	\$ -
Interest Income	\$ 2,543.53	\$ 2.47	\$ -	\$ -
Lease Purchase Rev	\$ 80,000.00	\$ -	\$ -	\$ -
Sale of Surplus Property	\$ -	\$ 210.00	\$ 718.00	\$ 500.00
Reim/Donations	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Guest Svcs Programs	\$ 7,438.61	\$ -	\$ -	\$ -
Guest Svcs Resale	\$ 50.00	\$ -	\$ -	\$ -
Guest Svcs Passes	\$ 53,669.42	\$ 1,341.00	\$ 5,240.00	\$ -
Guest Svcs Day Passes	\$ 900.00	\$ -	\$ -	\$ -
Guest Svcs Rentals	\$ 68.05	\$ -	\$ -	\$ -
Recreation Programs	\$ 13.50	\$ -	\$ -	\$ -
Aquatic Programs	\$ 6,602.00	\$ -	\$ -	\$ -
Aquatics Resale	\$ 3.00	\$ -	\$ -	\$ -
Aquatic Rentals	\$ 1,000.00	\$ -	\$ -	\$ -
Fitness Programs	\$ 1,200.52	\$ -	\$ -	\$ -
Admin. Reim/Donations/Rent	\$ 675.00	\$ -	\$ -	\$ -
Admin. Misc Income / ARPA	\$ -	\$ 850,000.00	\$ 475,000.00	\$ 250,000.00
Maint Reim/Donations	\$ -	\$ -	\$ -	\$ -
Contri. From G.F.	\$ -	\$ -	\$ 357,000.00	\$ 250,000.00
Contri. To G.F.	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -
FUND TOTAL	\$ 157,024.46	\$ 851,553.47	\$ 838,308.00	\$ 500,600.00

RECREATION (CENTRE) FUND

Recreation (CENTRE) Fund Expenditures

ACCOUNT TITLE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 ESTIMATED	2023-24 ADOPTED
Personnel					
Salary & Wages- Part time	0	3,291	2,500	3,000	3,100
Salary & Wages- Overtime	0	0	0	0	0
Empl. Bene.- FICA	0	252	200	225	230
Empl. Bene.- LAGERS	0	0	0	0	0
Empl. Bene.- Life Insurance	0	0	0	0	0
Empl. Bene.- Health Insurance	0	6,666	8,050	3,500	3,700
	0	10,209	10,750	6,725	7,030
Supplies & Bldg. Maintenance					
Supplies & Materials	0	0	0	75	75
Postage	0	186	150	60	50
Telephone	0	0	0	0	0
Utilities	0	0	0	0	0
	0	186	150	135	125
Services					
Advertising	0	0	0	0	0
Insurance	0	20,970	24,125	32,000	34,250
Professional/Contractual	964,109	599,691	375,000	700,000	388,000
Miscellaneous Expenses / CC Fees	0	555	0	0	0
	964,109	621,216	399,125	732,000	422,250
Maintenance & Improvements					
Petro Products	0	0	0	0	0
Small Tools	0	0	0	0	0
Equipment Repairs & Mntc.	0	0	0	0	0
Vehicle Maintenance	0	2,649	0	600	700
Building Repair/Maint Agreements	0	0	0	100	100
	0	2,649	0	700	800
Capital Expenditures					
Equipment	79,898	0	0	0	0
Vehicle	0	0	0	0	0
Lease Purchases	45,117	49,388	49,000	60,000	57,100
Buildings & Grounds	0	11	0	0	0
	125,015	49,399	49,000	60,000	57,100
TOTAL REC CENTRE EXPEND	1,089,124	683,659	459,025	799,560	487,305

The Centre Rolla's Health & Recreation Complex FY 2024 Budget

Rolla 5 Yr Projection Summary

	Budgeted	Projected				
	2023	2023	2024	2025	2026	2,027
Fitness Center Members						
Members Beg of Year	2,150	2,058	2,008	2,302	2,600	2,779
Members End of Year	2,917	2,008	2,302	2,600	2,779	2,886
Avg. Member Dues	\$ 29	\$ 30	\$ 32	\$ 34	\$ 35	\$ 37
Revenues						
Membership Dues	\$ 908,168	\$ 688,208	\$ 859,014	\$ 1,025,581	\$ 1,171,981	\$ 1,275,784
Ancillary Services	502,290	486,987	564,156	673,548	769,696	837,868
Total Revenues	1,410,458	1,175,195	1,423,170	1,699,129	1,941,677	2,113,652
Operating Expenses						
Fitness Center Salaries and Burden	992,202	1,000,785	1,002,493	1,022,542	1,042,993	1,063,853
Ancillary Salaries and Burden	165,368	172,356	185,434	221,391	252,994	275,402
Other Employee Expenses	24,000	25,877	24,000	24,480	24,970	25,469
General Supplies & Services	5,300	9,050	5,300	5,406	5,514	5,624
Environmental Supplies	18,000	29,630	18,000	18,360	18,727	19,102
Minor Equipment	9,800	21,165	9,800	9,996	10,196	10,400
Major Fitness Equipment Lease		-	38,000	38,000	38,000	38,000
Operations Software	31,977	31,619	31,977	32,617	33,269	33,934
Repairs & Maintenance/Service Contracts	73,553	120,259	116,017	118,337	120,704	123,118
Marketing & Collateral	72,600	64,804	67,200	68,544	69,915	71,313
Utilities	181,500	180,208	187,500	191,250	195,075	198,977
Bank Fees & Misc	34,209	37,098	43,463	50,974	58,250	63,410
Management Fee (Base)	110,000	112,000	96,000	96,000	96,000	96,000
Management Fee (Incentive)	10,000	-	24,000	24,000	24,000	24,000
Total Expenses	1,728,509	1,804,851	1,849,184	1,921,897	1,990,607	2,048,601
Net Income (Loss)	\$ (318,051)	\$ (629,656)	\$ (426,014)	\$ (222,768)	\$ (48,930)	\$ 65,051

**Proforma Income Statement
2024**

	1 October	2 November	3 December	4 January	5 February	6 March	7 April	8 May	9 June	10 July	11 August	12 September	2024 Totals
Beginning Billable Members	2,008	2,042	2,129	2,127	2,245	2,297	2,320	2,325	2,348	2,338	2,351	2,260	2,008
New	144	170	109	221	146	117	101	157	102	101	112	121	1,600
Terminated	100	72	96	96	90	92	88	93	82	80	153	73	1,115
Ending Billable Members	2,042	2,129	2,127	2,245	2,297	2,320	2,325	2,348	2,338	2,351	2,260	2,302	2,493
Revenues													
Membership Dues	62,479	65,773	66,101	70,508	72,575	73,653	74,063	75,193	75,124	75,783	73,083	74,679	859,014
Guest Fees	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
Locker Rent	75	75	75	75	75	75	75	75	75	75	75	75	900
Enrollment Fees	3,594	4,251	2,725	5,520	3,641	2,913	2,513	3,922	2,560	2,537	2,795	3,030	40,000
Conference Room Rent	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-
Café	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
Pro Shop	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Recreation	8,000	8,000	8,000	8,000	8,000	10,500	10,500	10,500	10,500	10,500	10,500	8,000	111,000
Special Programs	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Medical Integration	990	990	990	1,485	1,485	1,485	2,475	2,475	2,475	2,970	2,970	2,970	23,760
Personal Training	7,352	7,663	7,656	8,081	8,268	8,353	8,369	8,451	8,416	8,464	8,136	8,286	97,496
Aquatics	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	132,000
Kid's Zone	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Total Revenue	106,740	111,002	109,797	117,919	118,293	121,228	122,245	124,867	123,400	124,579	121,809	121,290	1,423,170
Expenses													
Salaries & Burden	83,541	83,541	83,541	83,541	83,541	83,541	83,541	83,541	83,541	83,541	83,541	83,541	1,002,493
Ancillary Services Expenses	14,261	14,447	14,443	14,906	15,018	15,694	16,120	16,169	16,148	16,385	16,188	15,653	185,434
Other Employee Expenses	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
General Supplies & Services	442	442	442	442	442	442	442	442	442	442	442	442	5,300
Environmental Supplies	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Minor Equipment	817	817	817	817	817	817	817	817	817	817	817	817	9,800
Major Equipment Lease	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	38,000
Operations Softwares	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,977
Repairs & Maintenance/Service Contracts	9,668	9,668	9,668	9,668	9,668	9,668	9,668	9,668	9,668	9,668	9,668	9,668	116,017
Marketing & Collateral	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	67,200
Utilities	15,625	15,625	15,625	15,625	15,625	15,625	15,625	15,625	15,625	15,625	15,625	15,625	187,500
Bank Fees & Miscellaneous	3,622	3,622	3,622	3,622	3,622	3,622	3,622	3,622	3,622	3,622	3,622	3,622	43,463
Management Fee (Base)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
Management Fee (Incentive)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Total Expense	152,907	153,093	153,089	153,552	153,664	154,340	154,765	154,815	154,794	155,030	154,834	154,299	1,849,184
Net Income	(46,167)	(42,091)	(43,293)	(35,633)	(35,371)	(33,112)	(32,521)	(29,948)	(31,394)	(30,452)	(33,025)	(33,009)	(426,014)